

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Adams Central Community Schools (15)

Adams Central Community Schools (15)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,754,932	\$3,720,427	\$3,986,573	\$3,977,963	1%	0%
Group Health Insurance (222)	\$467,283	\$421,744	\$462,222	\$487,793	1%	6%
Noncertified Salaries (120)	\$258,239	\$219,618	\$376,760	\$399,757	12%	6%
Teacher Retirement Fund, After 7-1-95 (216)	\$216,913	\$217,928	\$259,898	\$290,944	8%	12%
Social Security-Certified Employee Retirement (212)	\$276,241	\$268,230	\$282,880	\$281,071	0%	-1%
Textbooks (630)	\$31,914	\$134,525	\$86,287	\$110,065	36%	28%
Transfer Tuition to Other School Corporations Within the State (561)	\$475,501	\$629,303	\$87,499	\$103,074	-32%	18%
Operational Supplies (611)	\$266,299	\$236,553	\$231,073	\$85,546	-25%	-63%
Pre-2008 object code - temporary salaries (header) (130)	\$55,318	\$58,266	\$76,767	\$75,924	8%	-1%
Public Employees Retirement Fund (214)	\$24,502	\$22,909	\$46,051	\$51,084	20%	11%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$60,889	\$57,515	\$58,253	\$43,812	-8%	-25%
Other Employee Benefits (241 to 290)	\$42,542	\$38,143	\$37,989	\$42,332	0%	11%
Social Security-Noncertified Employee Retirement (211)	\$14,456	\$15,248	\$29,099	\$32,539	22%	12%
Library Books (640)	\$21,339	\$10,329	\$16,307	\$29,890	9%	83%
Other Purchased Professional and Technical Services (319)	\$18,841	\$25,675	\$4,993	\$27,533	10%	451%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$249,130	\$61,043	\$67,265	\$24,673	-44%	-63%
Equipment (730)	\$102,298	\$45,340	\$112,789	\$23,232	-31%	-79%
Other Purchased Services (593)	\$21,528	\$12,370	\$8,512	\$18,978	-3%	123%
Severance/Early Retirement Pay (213)	\$69,265	\$133,347	\$188,022	\$18,584	-28%	-90%
Computer Hardware (741)	\$61,273	\$71,124	\$7,700	\$8,586	-39%	12%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$8,262	\$2,145	\$6,253	N/A	192%
Group Life Insurance (221)	\$2,932	\$3,051	\$3,773	\$3,755	6%	0%
Travel (580)	\$3,001	\$15,842	\$11,276	\$2,418	-5%	-79%
Other General Supplies (615, 660 to 689)	\$3,278	\$2,648	\$2,189	\$1,398	-19%	-36%
Periodicals (650)	\$7,136	\$935	\$9,796	\$1,152	-37%	-88%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$16,500	\$52,250	\$38,097	\$871	-52%	-98%
Awards (875)	\$4,729	\$3,704	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$2,250	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$19	\$3,153	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$2,500	\$2,154	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Staff Services (314)	\$2,849	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$6,533,897	\$6,491,635	\$6,494,212	\$6,149,226	-2%	-5%
Student Instructional Support						
Certified Salaries (110)	\$505,514	\$516,055	\$557,130	\$547,857	2%	-2%

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Noncertified Salaries (120)	\$144,450	\$143,369	\$147,235	\$154,464	2%	5%
Group Health Insurance (222)	\$41,851	\$53,468	\$55,386	\$54,759	7%	-1%
Social Security-Certified Employee Retirement (212)	\$37,520	\$38,283	\$41,329	\$40,448	2%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$23,158	\$24,016	\$25,216	\$30,586	7%	21%
Public Employees Retirement Fund (214)	\$14,286	\$16,124	\$18,199	\$19,869	9%	9%
Operational Supplies (611)	\$19,294	\$21,095	\$20,698	\$15,101	-6%	-27%
Social Security-Noncertified Employee Retirement (211)	\$10,279	\$10,195	\$10,522	\$11,052	2%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$8,549	\$8,620	\$9,509	\$7,323	-4%	-23%
Travel (580)	\$343	\$1,547	\$1,886	\$2,856	70%	51%
Other Employee Benefits (241 to 290)	\$2,108	\$1,956	\$2,035	\$1,851	-3%	-9%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$585	\$595	\$557	\$1,821	33%	227%
Group Life Insurance (221)	\$1,117	\$1,023	\$1,034	\$1,012	-2%	-2%
Equipment (730)	\$519	\$101	\$665	\$162	-25%	-76%
Student Instructional Support Total	\$809,572	\$836,447	\$891,399	\$889,160	2%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$1,046,157	\$1,157,849	\$1,124,637	\$1,085,904	1%	-3%
Operational Supplies (611)	\$312,956	\$312,636	\$300,137	\$306,963	0%	2%
Other Purchased Professional and Technical Services (319)	\$303,087	\$299,769	\$210,784	\$264,429	-3%	25%
Group Health Insurance (222)	\$138,935	\$186,347	\$189,013	\$181,445	7%	-4%
Vehicles (731)	\$185,190	\$180,255	\$175,147	\$165,088	-3%	-6%
Public Employees Retirement Fund (214)	\$99,250	\$125,248	\$128,615	\$135,065	8%	5%
Certified Salaries (110)	\$124,695	\$122,217	\$126,288	\$123,722	0%	-2%
Gasoline and Lubricants (613)	\$104,622	\$117,691	\$113,259	\$116,026	3%	2%
Social Security-Noncertified Employee Retirement (211)	\$75,823	\$83,241	\$80,730	\$77,821	1%	-4%
Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$50,129	\$46,847	N/A	-7%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$9,767	\$8,036	\$38,095	\$32,451	35%	-15%
Board Members Compensation (115)	\$28,850	\$27,998	\$26,686	\$25,518	-3%	-4%
Telephone (531)	\$13,648	\$18,470	\$18,824	\$23,214	14%	23%
Equipment (730)	\$1,753	\$15,202	\$133,485	\$21,477	87%	-84%
Utility Services Water and Sewage (411)	\$20,248	\$5,851	\$12,672	\$17,487	-4%	38%
Teacher Retirement Fund, After 7-1-95 (216)	\$13,094	\$12,518	\$13,261	\$12,991	0%	-2%
Other General Supplies (615, 660 to 689)	\$21,345	\$34,595	\$48,353	\$12,386	-13%	-74%
Dues and Fees (810)	\$8,964	\$8,756	\$13,427	\$11,581	7%	-14%
Social Security-Certified Employee Retirement (212)	\$9,117	\$8,925	\$9,211	\$9,464	1%	3%
Travel (580)	\$2,637	\$3,063	\$6,839	\$9,321	37%	36%

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Tires and Repairs (612)	\$5,990	\$7,473	\$4,949	\$7,019	4%	42%
Heating and Cooling for Buildings - Gas (622)	\$1,270	\$1,327	\$12,942	\$3,050	24%	-76%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$0	\$2,801	N/A	N/A
Other Employee Benefits (241 to 290)	\$2,682	\$2,937	\$2,795	\$2,737	1%	-2%
Light and Power - Other than Heating and Cooling (625)	\$2,229	\$1,960	\$2,332	\$2,353	1%	1%
Other Purchased Services (593)	\$0	\$2,112	\$4,404	\$2,038	N/A	-54%
Group Life Insurance (221)	\$1,696	\$1,793	\$1,667	\$1,565	-2%	-6%
Purchased Property Services; Rentals (440)	\$90	\$90	\$90	\$90	0%	0%
Severance/Early Retirement Pay (213)	\$0	\$43,707	\$26,586	\$0	N/A	-100%
Pre-2008 object code - Other Employee Benefits (240)	\$175	\$0	\$155	\$0	-100%	-100%
Unemployment compensation (230)	\$167	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$2,534,439	\$2,790,066	\$2,875,509	\$2,700,851	2%	-6%
Nonoperational						
Redemption of Principal (831)	\$1,020,200	\$1,197,275	\$1,405,025	\$1,446,103	9%	3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$201,115	\$194,226	\$192,390	\$220,137	2%	14%
Other Purchased Professional and Technical Services (319)	\$114,126	\$182,414	\$191,393	\$192,146	14%	0%
Equipment (730)	\$169,447	\$214,968	\$195,143	\$103,813	-12%	-47%
Purchased Property Services; Construction Services (450)	\$1,323,709	\$3,785,222	\$42,818	\$91,250	-49%	113%
Other General Supplies (615, 660 to 689)	\$70,809	\$500	\$71,787	\$67,988	-1%	-5%
Interest on Bonds or Notes (832)	\$218,083	\$197,080	\$76,338	\$66,483	-26%	-13%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$52,656	\$59,881	\$71,594	\$50,118	-1%	-30%
Noncertified Salaries (120)	\$50,396	\$39,832	\$36,398	\$41,560	-5%	14%
Social Security-Certified Employee Retirement (212)	\$13,308	\$13,680	\$14,619	\$13,841	1%	-5%
Improvements Other Than Buildings (715)	\$9,512	\$9,097	\$10,110	\$10,748	3%	6%
Textbooks (630)	\$3,327	\$0	\$0	\$9,678	31%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$6,897	\$7,793	\$7,763	\$7,918	4%	2%
Certified Salaries (110)	\$5,979	\$8,727	\$21,809	\$5,433	-2%	-75%
Operational Supplies (611)	\$6,450	\$5,342	\$6,974	\$4,303	-10%	-38%
Group Health Insurance (222)	\$1,488	\$3,927	\$3,933	\$3,947	28%	0%
Public Employees Retirement Fund (214)	\$2,643	\$3,428	\$3,344	\$3,612	8%	8%
Social Security-Noncertified Employee Retirement (211)	\$3,781	\$3,049	\$2,679	\$3,027	-5%	13%
Computer Hardware (741)	\$2,275	\$2,450	\$2,150	\$2,300	0%	7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,372	\$1,472	\$1,758	\$1,296	-1%	-26%
Group Life Insurance (221)	\$34	\$33	\$33	\$33	-1%	0%
Land and Easements (710)	\$31,193	\$29,168	\$0	\$0	-100%	N/A

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Other Purchased Services (593)	\$1,635	\$1,043	\$529	\$0	-100%	-100%
Unemployment compensation (230)	\$82	\$727	\$28	\$0	-100%	-100%
Awards (875)	\$0	\$4,693	\$4,186	\$0	N/A	-100%
Other Employee Benefits (241 to 290)	\$150	\$113	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,310,666	\$5,966,139	\$2,362,799	\$2,345,733	-8%	-1%
Grand Total	\$13,188,574	\$16,084,288	\$12,623,919	\$12,084,970	-2%	-4%